AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF THE CLAIMS:

Claim 1 (cancelled)

- 2. (Currently Amended) The A nonvolatile semiconductor memory device—according to claim—1, comprising:
- a source region and a drain region that are disposed on a main surface of a semiconductor substrate and positioned at a specified distance from each other;
- a channel region that is formed between said source region and said drain region;
- a first gate that is provided above said channel region on a side toward said drain region and via a first gate dielectric film; and
- a second gate that is provided above said channel region on a side toward said source region via a second gate dielectric film, wherein a lateral surface of said second gate is covered with a first dielectric film and an upper surface of said second gate is provided with a second dielectric film;

wherein said first gate is formed so as to cover said

first gate dielectric film, a lateral surface of said first

dielectric film, and a lateral surface of said second

dielectric film;

wherein one end of said first gate is positioned on an upper end face of said second dielectric film; and

wherein said first gate is positioned with both ends placed in a gap region enclosed by said second gate and is filled so as to form a concave portion.

3. (Currently Amended) The A nonvolatile semiconductor memory device according to claim 1, comprising:

a source region and a drain region that are disposed on

a main surface of a semiconductor substrate and positioned

at a specified distance from each other;

a channel region that is formed between said source region and said drain region;

a first gate that is provided above a channel region on a side toward said drain region and via a first gate dielectric film, and

a second gate that is provided above a channel region on a side toward said source region via a second gate dielectric film, wherein a lateral surface of said second gate is covered with a first dielectric film and an upper surface of said second gate is provided with a second dielectric film;

wherein said first gate is formed so as to cover said first gate dielectric film, a lateral surface of said first

dielectric film, and a lateral surface of said second dielectric film;

wherein one end of said first gate is positioned on an upper end face of said second dielectric film; and

wherein the a surface area of said first gate is

A > B + C + D when the a sidewall area within a gap region

of said second gate is A, the a bottom surface area within a

the gap region of said second gate is B, the a flat surface

area of the a top of said second gate is C, and the a

sidewall area of the top of said second gate is D.

- 4. (Currently Amended) The nonvolatile semiconductor memory device according to claim—12, wherein said second gate controls said channel region on a side toward said source region a split channel formed within said semiconductor substrate—via said second gate dielectric film.
- 5. (Currently Amended) The nonvolatile semiconductor memory device according to claim—14, wherein said second gate has a gate function as for controlling both—an erase gate—and a split channel and acting as crase—gate.
- 6. (Currently Amended) The nonvolatile semiconductor memory device according to claim—12, wherein said second gate dielectric film is the same as a gate dielectric film

for a MOS transistor that composes for a low-voltage section of a peripheral circuit formed on said semiconductor substrate.

- 7. (Currently Amended) The nonvolatile semiconductor memory device according to claim—12, wherein the a material and film thickness of said second gate are the same as those of a gate for a MOS transistor that composes—for a peripheral circuit formed on said semiconductor substrate.
- 8. (Currently Amended) A nonvolatile semiconductor memory device, comprising:
- a source region and a drain region that are mounted disposed on a main surface of a semiconductor substrate and positioned at a specified distance from each other;
- a channel region that is formed between said source region and said drain region;
- a first gate that is provided above <u>said a-channel</u> region on a side toward said drain <u>region</u> and via a first gate dielectric film;
- a second gate that is provided above <u>said</u> a—channel region on a side toward said source <u>region</u> via a second gate dielectric film, wherein a lateral surface of said second gate is covered with a first dielectric film and an upper surface of said second gate is provided with a second dielectric film;

a third gate that is provided via a third dielectric film formed on said first gate;

a word line that is electrically connected to said third gate;

a contact hole that is made through a third-dielectric film formed on said word linethird gate; and

metal wiring that is connected to said word line via
said contact hole;

wherein said contact hole is provided <u>above</u>on a member having the same material and film thickness as a film that forms said second gate.

9. (Original) The nonvolatile semiconductor memory device according to claim 8, wherein said member is a polysilicon film.

Claim 10 (Cancelled)

11. (Currently Amended) The A nonvolatile semiconductor memory device, comprising:

a well of a first conductivity type that is formed on a
main surface of a semiconductor substrate;

a source region and a drain region that are formed in said well and positioned at a specified distance from each other;

a channel region that is formed between said source region and said drain region;

a first gate that is provided above said channel region on a side toward said drain region and via a first gate dielectric film;

a second gate that is provided above said channel region on a side toward said source region via a second gate dielectric film, wherein a lateral surface of said second gate is covered with a first dielectric film and an upper surface of said second gate is provided with a second dielectric film; and

a third gate that is provided via a third dielectric film formed on said first gate;

wherein a bind region for binding a plurality of said second gates is provided on a region of said semiconductor substrate where an impurity diffusion layer including a second conductivity type is selectively formed, and

according to claim 10, wherein <u>said an impurity</u> diffusion layer region including said second conductivity type is connected to said source region, said drain region, and a diffusion layer region of a select transistor for selecting said source region and drain region.

Claims 12-16 (Cancelled)

- 17. (New) The nonvolatile semiconductor memory device according to claim 3, wherein said second gate controls said channel region on a side toward said source region via said second gate dielectric film.
- 18. (New) The nonvolatile semiconductor memory device according to claim 17, wherein said second gate has a function as an erase gate.
- 19. (New) The nonvolatile semiconductor memory device according to claim 3, wherein said second gate dielectric film is the same as a gate dielectric film for a MOS transistor for a low-voltage section of a peripheral circuit formed on said semiconductor substrate.
- 20. (New) The nonvolatile semiconductor memory device according to claim 3, wherein the material and film thickness of said second gate are the same as those of a

gate for a MOS transistor for a peripheral circuit formed on said semiconductor substrate.